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STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



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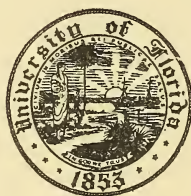
ANNUAL REGISTER

June 30, 1953

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STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA

GEORGE W. DANDELAK, C.P.A.
Chairman

SUITE 7, 1628 SAN MARCO BOULEVARD
JACKSONVILLE, FLORIDA

P. W. FISHER, C.P.A.
Secretary

10TH FLOOR SCHULTZ BUILDING
JACKSONVILLE, FLORIDA

CHARLES C. COLLEY, JR., C.P.A.

14 EAST WASHINGTON STREET
ORLANDO, FLORIDA

ROBERT M. MORGAN, C.P.A.

1620 DUPONT BUILDING
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.

FIRST NATIONAL BANK BUILDING
CLEARWATER, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

ELIZABETH SHIELDS

Executive Secretary

831 DUPONT BUILDING
MIAMI, FLORIDA

MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1953

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS.....	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW.....	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DESAUSSURE.....	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH.....	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS.....	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON.....	Dec. 6, 1915	3 Years
H. V. FOY.....	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD.....	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.....	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY.....	July 7, 1927	1 Year
*C. CECIL BRYANT.....	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL.....	Oct. 10, 1928	3 Years
CHARLES B. COSTAR.....	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS.....	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER.....	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE.....	Aug. 19 1933	4 Years
ROGER W. COLE.....	Nov. 15, 1934	4 Years
LEONARD L. ABESS.....	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH.....	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN.....	Oct. 5, 1937	4 Years
JOSEPH HARTMAN.....	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON.....	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE.....	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.....	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN.....	Dec. 16, 1944	4 Years
JOSEPH A. SWEENY.....	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER.....	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN.....	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKA.....	Dec. 15, 1950	Expires Aug. 25, 1954
C. C. COLLEY, JR.....	Sept. 2, 1952	Expires Aug. 24, 1956
H. M. TURNBURKE.....	Aug. 21, 1953	Expires Aug. 17, 1957
ROBERT M. MORGAN.....	Aug. 26, 1953	Expires Aug. 19, 1957

* Deceased

STATISTICS

July 1, 1952 through June 30, 1953

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA'S	PA's
Registrations—1952	572	43
New CPA's	68	
Reinstatements		2
TOTAL	640	45
Suspensions for Non-payment of Registration Fees .	2	3
Deaths	3	2
Registration Under Investigation Not Accepted . .	1	
PAID INDIVIDUAL REGISTRATIONS—		
1953	634	40
Firm Registrations—1953	82	3
TOTAL	716	43

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Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS Authorized to Practice Their Profession in the State of Florida For the Year 1953

C. P. A. Certificate Number	1953 Registration Number	
19	2639-B	ABERNATHY, W. M.—State Auditing Dept., Tallahassee, Fla.
175	2785-B	ABESS, LEONARD L.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
538	2883-B	AHRANO, MARK A.—Ahrano and Hosford, Brinkley Bldg., Tallahassee, Fla.
424	3168-B	ALFORD, L. E.—220 Bus Terminal Bldg., P. O. Box 585, Tampa, Fla.
583	3033-B	ALLEN, EVANS CRAIG—Petroleum Bldg., Tallahassee, Fla.
325	2764-B	ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Fort Myers, Fla.
275	2786-B	ALTEMUS, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
510	2871-B	ANDERSON, K. F.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Fla.
267	2885-B	ANDREWS, MERRILL H.—517 Laura St., Jacksonville, Fla.
618	2790-B	ANSLEY, AUGUSTUS E.—State Auditing Dept., Tallahassee, Fla.
493	2791-B	ARMSTRONG, PENDLETON R.—400 Consolidated Bldg., Jacksonville, Fla.
54	2840-B	ARNER, W. W.—Ring, Mahony & Amer, 1201 - 14 duPont Bldg., Miami, Fla.
641	2649-B	ARNOLD, RICHARD E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
R-72	3034-B	ARONOW, LOUIS—816 Congress Bldg., Miami, Fla.
R-35	2774-B	ASHMAN, EDWARD D.—Roberts & Morrow, 518-24 Seybold Bldg., Miami, Fla.
45	3126-B	AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Fla.
476	2571-B	AVIRETT, ABNER, JR.—Vineyard & Company, Kennedy Bldg., Pensacola, Fla.
385	2743-B	AYERS, CLARENCE R.—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
594	2882-B	BAER, GEORGE J.—Pribble, Wells and Laney, P. O. Box 3667, Orlando, Fla.
340	3127-B	BAER, ROBERT H.—308 Professional Bldg., Ocala, Fla.
366	2746-B	BAKER, CLINTON E.—29 W. Central Ave., Orlando, Fla.
184	2597-B	BAKER, L. WARREN—1004 Mercantile Bank Bldg., Dallas, Texas.
397	3212-B	BALLOU, CHARLES A., SR.—602 S. 15th St., Fort Pierce, Fla.
189	3248-B	BALLOU, CHARLES A., JR.—921 Washington Loan & Trust Bldg., Washington, D. C.
284	3213-B	BALLOU, JAMES E.—409 Federal Annex, Atlanta, Ga.
606	3059-B	BAMBERG, HAROLD S.—420 Congress Bldg., Miami, Fla.
317	2640-B	BAMFORD, WALTER C.—Elsberry Bldg., Belle Glade, Fla.
410	3128-B	BARFIELD, DAVID COULSON—204 West Chase St., Pensacola, Fla.
300	2696-B	BARLOW, ANGUS S.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
707	3245-B	BARNES, CHARLES M.—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

57	2792-B	BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick St., Jacksonville, Fla.
301	2612-B	BARNES, RICHARD L.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
R-14	2693-B	BAUER, ELMER J.—1601 20th St., Vero Beach, Fla.
314	3157-B	BEARDEN, RALPH H., JR.—1753 S. W. 3rd Ave., Miami, Fla.
595	2643-B	BECKER, ROBERT A.—Becker & Hirsch, 224 Palermo Ave., Coral Gables, Fla.
335	2766-B	BEER, ALBERT J.—1202 Security Bldg., Miami, Fla.
R-191	2671-B	BEIGHTS, DAVID M.—State Auditing Dept., Tallahassee, Fla.
543	3060-B	BELLA, NICHOLAS J.—P. O. Box 331, Plant City, Fla.
356	2672-B	BENJAMIN, EDWARD G.—Miami Beach First National Bank Bldg., Miami Beach, Fla.
584	3095-B	BENJAMIN, FRANK—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
296	2793-B	BERNSTEIN, BARNEY—Parker, Bernstein & Henriquez, 601 Chamber of Commerce Bldg., Miami, Fla.
681	3035-B	BIEBRICH, EDWARD J.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
74	3169-B	BIGHAM, JAY E.—Bigham & Carter, 501 Jackson St., Tampa, Fla.
693	*	BLACKBURN, JOHN O.—United States Navy.
226	2794-B	BLAKE, ALFRED H.—Room 625, Court House, Miami, Fla.
629	3129-B	BLAKE, CECIL R.—Shepard and Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
701	3061-B	BLANCO, MANUEL—1801½ 21st St., Tampa, Fla.
452	3062-B	BLANTON, EDWARD A.—845 Ingraham Bldg., Miami, Fla.
257	3165-B	BLITCH, GORDON P.—Blitch, Tyson & Meek, 718 Laura St., Jacksonville, Fla.
688	3125-B	BLIZARD, RAYMOND H.—First National Bank Bldg., Hollywood, Fla.
R-73	3260-B	BLUMENTHAL, MARTIN S.—Sidney Wasserman and Company, 420 Lincoln Road, Miami Beach, Fla.
194	2767-B	BLUMIN, HARRY—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Fla.
40	3063-B	BOGUE, RUSSELL S.—Russel S. Bogue & Company, 501 Morgan St., Tampa, Fla.
265	2886-B	BOLGER, JAMES L.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Fla.
648	2744-B	BOND, WILLIAM—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
302	2547-B	BOONE, JOHN W.—Boone & Kilgore, 111 E. Robinson Ave., Orlando, Fla.
451	3228-B	BORDE, GEORGE H., JR.—1027½ South Florida Ave., Lakeland, Fla.
212	2697-B	BOWER, HARRY W.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
592	2692-B	BOWYER, HENRY E.—646 Second Ave., South, St. Petersburg, Fla.
437	3198-B	BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Fla.
419	3025-B	BRADLEY, JOHN K.—Bradley & Triplett, Box 176, Green Cove Springs, Fla.
500	3065-B	BRALEY, WILLIAM J.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
566	3130-B	BRANTLEY, J. CLINTON—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Fla.
649	2641-B	BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

564	3131-B	BROCK, CHARLES A.—First National Bank Bldg., Clearwater, Fla.
163	2887-B	BROWN, C. G.—3004 Lawn Ave., Tampa, Fla.
234	2888-B	BROWN, JAMES JOEL—37 N. E. First Ave., Miami, Fla.
685	2777-B	BROWN, JOEL G.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
409	2708-B	BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
271	2572-B	BUNTING, NORMAN H.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
622	2848-B	BURDIN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
185	2623-B	BURKE, J. W.—Milligan & Burke, 925 Barnett Bldg., Jacksonville, Fla.
512	3009-B	BURKE, WILLIAM J.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
658	3069-B	CAFFINA, BENJAMIN M.—2140 N. W. 23rd St., Miami, Fla.
699	3038-B	CAGLE, WILLIAM EDWIN—Jacksonville Junior College, Jacksonville, Fla.
245	2548-B	CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
324	2608-B	CALLAWAY, C. C.—1017 Comeau Bldg., West Palm Beach, Fla.
591	2854-B	CANNING, WILBERT ROSS—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
545	2713-B	CANTRELL, JAMES F.—614 Wallace S. Bldg., Tampa, Fla.
347	2549-B	CARLISLE, LAWRENCE W.—305 Morgan St., Tampa, Fla.
588	3003-B	CARLISLE, ROBERT T.—406 Law Exchange Bldg., Jacksonville, Fla.
460	2985-B	CARLSON, MARSHALL F.—901 Security Bldg., Miami, Fla.
536	2986-B	CARR, EARL GRAFF—State Auditing Dept., Tallahassee, Fla.
R-147	2938-B	CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
329	3170-B	CARTER, SYLVANUS J.—Bigham & Carter, 501 Jackson St., Tampa, Fla.
637	2636-B	CARTER, WILLIAM H., JR.—Hall and Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
367	3099-B	CARTY, T. VAN RHYN—Room 405, 416 Tampa St., Tampa, Fla.
430	2747-B	CARVER, W. G.—1734 Main St., Jacksonville, Fla.
439	3193-B	CATLEDGE, WESLEY W., JR.—112 South Broad St., Bainbridge, Ga.
506	2798-B	CHIVE, THEODORE F.—M. A. Montenegro & Company, 514 Franklin St., P. O. Box 789, Tampa, Fla.
237	2682-B	CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
386	2725-B	CLENEAY, FRANK B.—201 Morse Arcade, Hollywood, Fla.
59	2889-B	COCHRANE, JOHN P.—505 Comeau Bldg., West Palm Beach, Fla.
308	3229-B	COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Fla.
311	3018-B	COHEN, MURRAY G.—418 Security Bldg., Miami, Fla.
599	3122-B	COHN, STANLEY—Levine and Cohn, 807 Biscayne Bldg., Miami, Fla.
710	3132-B	COKER, ROBERT L.—Tyler, Anderson & Rife, 248 Pan American Bank Bldg., Miami, Fla.
434	3242-B	COLE, FRED E.—7038 Western Ave., Omaha, Nebraska.
R-167	2762-B	COLE, ROGER W.—P. O. Box 1211, Tallahassee, Fla.
368	2666-B	COLEMAN, CLAUDE D.—358 W. Arlington Ave., Sarasota, Fla.
R-21	2627-B	COLEMAN, MAXWELL L.—605 Biscayne Bldg., Miami, Fla.
431	3171-B	COLEMAN, RAYMOND C.—203-4 Hector Bldg., Ft. Lauderdale, Fla.
477	2981-B	COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

674	2687-B	COLLIER, MRS. MARY E.—234 Biscayne Blvd., Miami, Fla.
293	2573-B	COMER, H. J., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
446	3064-B	COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
247	2706-B	CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701 duPont Bldg., Miami, Fla.
R-26	2673-B	CONROY, JOHN F.—900 Ingraham Bldg., Miami, Fla.
519	2748-B	CONTOPOULO, CHARLES—Room 430, 420 Lincoln Road, Miami Beach, Fla.
608	2890-B	COOK, MISS ALICE C.—P. O. Box 54, Ft. Lauderdale, Fla.
232	2891-B	COOK, ELMER W.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
R-74	3259-B	COOPERMAN, MONROE L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
75	3037-B	COSTAR, CHARLES B.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
671	2795-B	COUCH, FRANK V. B., JR.—135 Seventh St., Holly Hill, Fla.
202	2550-B	COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S. Bldg., Tampa, Fla.
432	2598-B	CRABER, J. C.—1400 Central Ave., St. Petersburg, Fla.
494	2714-B	CRAFT, DONALD G.—P. O. Box 797, Panama City, Fla.
327	3100-B	CRAIG, T. E.—Pentland & Cowles, 302 Wallace S. Bldg., Tampa, Fla.
492	2796-B	CREEL, LEAHMAN E., JR.—Creel & Dennison, Thiesen Bldg., Pensacola, Fla.
304	2778-B	CROSLAND, CLAYTON E., JR.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
R-16	3103-B	CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Bldg., Clearwater, Fla.
682	3133-B	CULBERTSON, WILLIAM WIRT—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Fla.
611	3187-B	CUNNINGHAM, DUDLEY H.—Williams & Cunningham, Citizens Bank Bldg., Gainesville, Fla.
R-39	3172-B	CURRY, BYRON T.—2025 "Eye" St., N. W., Washington, D. C.
312	2652-B	CURRY, ERIC G.—518 Southard St., Key West, Fla.
270	2853-B	CURRY, GEORGE B., JR.—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
152	3039-B	CURTIS, OMER G.—16 Arnot Bldg., Jacksonville Beach, Fla.
164	3040-B	DALEY, WILLIAM A.—Treasury Department, Room 405, P. O. Bldg., Jacksonville, Fla.
R-23	2694-B	DALEY, W. O.—610 Florida Bank Bldg., Orlando, Fla.
253	3220-B	DANDELAKE, GEORGE W.—Suite 7, 1628 San Marco Blvd., Jacksonville, Fla.
479	2606-B	DARBY, C. DWIGHT—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Fla.
447	2607-B	DARBY, RICHARD E.—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Fla.
571	2551-B	DAVIDSON, BERNARD B.—420 Lincoln Rd., Miami Beach, Fla.
484	2711-B	DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
425	3199-B	DAVIES, HANBURY W.—2215 Riverside Ave., Jacksonville, Fla.
555	2715-B	DAVIS, AARON—1312 Graham Bldg., Jacksonville, Fla.
R-75	3252-B	DAVIS, HARRY L.—1101 Lincoln Road, Miami Beach, Fla.
276	2864-B	DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

179	2892-B	DAVIS, L. V.—Davis & Lundy, 502 Oak St., Milton, Fla.
420	2749-B	DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
620	2987-B	DEAN, EVERETT K.—205 Hall Bldg., St. Petersburg, Fla.
661	2998-B	DEHON, FREDERIC T.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
713	2928-B	DEMRO, CONRAD G.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
R-58	2724-B	DENARAY, IVAN L.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
550	3173-B	DENNISON, FAYETTE, JR.—Creel & Dennison, Thiesen Bldg., Pensacola, Fla.
558	3163-B	DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach St., Daytona Beach, Fla.
R-48	3117-B	DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Bldg., Miami, Fla.
230	2893-B	DEWHURST, JAMES E.—1795 S. W. 16th St., Miami, Fla.
332	2628-B	DILNER, PHILIP W.—414 Pan American Bank Bldg., Miami, Fla.
142	2599-B	DIVINE, WILBUR F.—711 Guaranty Bldg., West Palm Beach, Fla.
456	3134-B	DIXON, ORVILLE WRIGHT—3575 W. Flagler St., Miami, Fla.
548	2726-B	DOMINICK, JULIAN K.—170 E. Washington St., Orlando, Fla.
604	3200-B	DOWNEY, DANIEL, JR.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
203	3239-B	DUNN-RANKIN, FREDERIC—Frederic Dunn-Rankin & Company, 126 Welbourne Ave., Winter Park, Fla.
716	2929-B	DURLAND, H. PRESTON—Pentland, Purvis, Keller & Company, 1701 duPont Bldg., Miami, Fla.
303	2646-B	EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
527	2988-B	EBER, VICTOR I.—Leavy and Eber, Pan American Bank Bldg., Miami, Fla.
615	2605-B	EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, City Bldg., St. Augustine, Fla.
77	2797-B	EDWARDS, CLIFFORD A.—2702 Azeele St., Tampa, Fla.
590	3230-B	EDWARDS, JAMES G.—2702 Azeele St., Tampa, Fla.
427	2674-B	EDWARDS, JESSE B.—19 Hillsboro Bank Bldg., Plant City, Fla.
390	3028-B	EDWARDS, VIVIAN—311 Camilo Ave., Coral Gables, Fla.
498	2879-B	EHRlich, ALVIN A.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
R-25	2939-B	EISENHART, ARTHUR W.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
717	2930-B	ELLIS, WILLIAM R.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
369	3194-B	ELSTON, J. IRA—903 First National Bank Bldg., Memphis, Tenn.
402	2552-B	ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Fla.
148	3180-B	EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843 Ingraham Bldg., Miami, Fla.
R-18	2600-B	ERB, EUGENE T.—Suite 223, 8340 N. E. 2nd Ave., Miami, Fla.
408	3031-B	ERWIN, CHESTER D., JR.—Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
239	3231-B	EVANS, A. ROSS—801 Florida Bank Bldg., Orlando, Fla.
238	2894-B	EVANS, ROBERT P., III—Sweeny & Evans, 211 Professional Bldg., Lakeland, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-42	2833-B	EVARTS, HARRY W.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Fla.
287	2805-B	FAHS, JOHN L.—First National Bank Bldg., Leesburg, Fla.
346	2779-B	FALSONE, FRANK J.—1801½ 21st St., Tampa, Fla.
R-260	2750-B	FEIN, JOSEPH—Fein & Hiepe, 717 Times Bldg., St. Petersburg, Fla.
487	2601-B	FELD, MAX P.—616 Langford Bldg., Miami, Fla.
653	3070-B	FINE, LOUIS—1739 S. W. Eighth St., Miami, Fla.
228	2735-B	FINK, MALVERN B.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
R-76	3253-B	FISHER, CHARLES B.—Bolger & Culbertson, Pan American Bank Bldg., Miami, Fla.
387	3135-B	FISHER, CLYDE W.—1407 Harvey Bldg., West Palm Beach, Fla.
38	2609-B	FISHER, P. W.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
219	2712-B	FLY, J. WESLEY—P. O. Box 3507, Orlando, Fla.
9	3136-B	FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Co., Ocala, Fla.
27	2575-B	FORNEY, W. J.—Suite 4F, 118 West Adams St., Jacksonville, Fla.
R-64	3019-B	FOWLER, MRS. MARY R.—3001 Collins Ave., Miami Beach, Fla.
R-71	2926-B	FOX, ARTHUR E.—Tytell & Fox, 315 Roper Bldg., Miami, Fla.
14	3137-B	FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Fla.
463	2553-B	FRANCO, MICHAEL J.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
R-67	2895-B	FULLER, ALBERT E.—Haskins & Sells, 1825 Barnett Bank Bldg., Jacksonville, Fla.
55	2576-B	FURMAN, M. G.—420 Lincoln Road, Miami Beach, Fla.
48	2896-B	GALLASPY, BEN KEITH—2 Rector St., New York, N. Y.
R-44	2751-B	GASSNER, WALTER S.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Fla.
556	2754-B	GENTER, FRANK M.—8 Wingate Bldg., Daytona Beach, Fla.
418	2806-B	GILBERT, DONALD E.—Russell S. Bogue & Co., P. O. Box 471, Fort Myers, Fla.
321	2765-B	GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Fort Myers, Fla.
244	2716-B	GILLMAN, LOUIS—1223-5 Ingraham Bldg., Miami, Fla.
415	3071-B	GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Bldg., Tampa, Fla.
36	2727-B	GLUICK, LEWIS—946 S. W. Fourth St., Miami, Fla.
210	3203-B	GOETZ, HARRY J.—604 W. Maple Ave., Merchantville, N. J.
623	3004-B	GOFF, GEORGE E.—230 Raulerson Bldg., Fort Pierce, Fla.
R-30	3138-B	GOLDSTEIN, BENJAMIN B.—1403 duPont Bldg., Miami, Fla.
R-51	2629-B	GOLDSTEIN, CHARLES Z.—320 Broadway, New York, N. Y.
531	2577-B	GOLDSTEIN, IRVIN M.—219 E. Flagler St., Miami, Fla.
63	2665-B	GOODRICH, CHARLES H.—Goodrich & Varnedoe, 222 West Beaver St., Jacksonville, Fla.
R-65	2602-B	GORDON, DAVID M.—Olympia Bldg., Miami, Fla.
575	2685-B	GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
R-32	2669-B	GOTTLIEB, IRVING J.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
453	2897-B	GRAHAM, GEORGE G.—840 Ingraham Bldg., Miami, Fla.
79	3240-B	GRAHAM, HARRY B.—130 S. W. 22nd Road, Miami, Fla.
32	3153-B	GRAHAM, HOMER G.—1210 E. Park Ave., Tallahassee, Fla.
362	3086-B	GRAY, HOWARD W.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

358	2807-B	GRAY, SYDNEY G.—Potter, Gray, Bower & Co., P. O. Box 741, Sanford, Fla.
603	2808-B	GREENBERGER, HARRY P.—P. O. Box 474, Tallahassee, Fla.
616	2809-B	GREENE, JACK I.—Potter, Gray, Bower & Co., Box 741, Sanford, Fla.
535	3164-B	GREENE, SINGLETON L.—Derby and Greene, 356 S. Beach St., Daytona Beach, Fla.
370	3160-B	GRIFFITH, RANDOLPH C.—Griffith & Johnston, P. O. Box 2007, Orlando, Fla.
243	2898-B	GRIFFITH, T. T.—6404 N. E. Fifth Ave., Miami, Fla.
635	3073-B	GRIFFITH, WALTER P.—224 Seaton Road, Stamford, Conn.
319	3221-B	GROSS, ELMER W.—3120 Lucaya St., Miami, Fla.
316	2554-B	GROSS, GILBERT—Congress Bldg., Miami, Fla.
507	2810-B	GUIDA, ANGELO—217 N. Franklin St., Tampa, Fla.
R-13	2683-B	GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
711	2931-B	GUSTAFSON, GORDON C.—Thompson and Hall, 1216 Ingraham Bldg., Miami, Fla.
371	2811-B	GUSTAFSON, RAYMOND H.—646 2nd Ave. S., St. Petersburg, Fla.
630	2989-B	GUTTENMACHER, DAVID—2315 S. W. 26th Terrace, Miami, Fla.
702	3101-B	HACKNEY, ALFRED J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Fla.
134	2899-B	HAINES, LELAND H.—Box 76, Route 69, Orlando, Fla.
457	2784-B	HALL, DAVID W.—Thompson and Hall, 1216 Ingraham Bldg., Miami, Fla.
373	3174-B	HAMILTON, ROY W.—1041½ South Florida Ave., Lakeland, Fla.
374	2812-B	HAMMOND, GRATTAN—602 Metcalf Bldg., Orlando, Fla.
600	2780-B	HAMPTON, JOSEPH E.—Ohio State University, Columbus, Ohio.
261	3041-B	HARRINGTON, ALFRED D.—Bureau of Internal Revenue, 214 Biscayne Blvd., Miami, Fla.
298	2757-B	HARRIS, P. Y.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
16	2578-B	HARRIS, ROY R.—Harris & Maurer, 201 Hollywood Bldg., Hollywood, Fla.
586	3241-B	HARRISON, JAMES O., JR.—1702 Barnett National Bank Bldg., Jacksonville, Fla.
395	2813-B	HART, RALPH M.—310 Citizens Bldg., West Palm Beach, Fla.
225	3092-B	HARTMAN, JOSEPH—Hartman and Sack, 307 Clark Bldg., Jacksonville, Fla.
522	2900-B	HARTMANN, MORTEN F.—547 Seybold Bldg., Miami, Fla.
140	2814-B	HARVEY, P. J.—Harvey & Harvey, 305 Morgan St., Tampa, Fla.
642	2815-B	HARVEY, PIERCE J., JR.—Harvey & Harvey, 305 Morgan St., Tampa, Fla.
483	2579-B	HEARING, F. A.—404 Marion St., Tampa, Fla.
525	2675-B	HECK, JAMES M.—2012 Ponce de Leon Blvd., Coral Gables, Fla.
597	2616-B	HELTON, HUBERT E.—State Auditing Dept., Tallahassee, Fla.
468	2845-B	HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
691	2816-B	HENDERSON, WALLACE W.—State Auditing Dept., Tallahassee, Fla.
679	2580-B	HENRICHS, EARL L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
521	2817-B	HENRIQUEZ, NORCOTT S.—Parker, Bernstein & Henriquez, 601 Chamber of Commerce Bldg., Miami, Fla.
309	2695-B	HENSON, J. LEWIS—124 S. E. Second St., Ft. Lauderdale, Fla.
578	2901-B	HERNDON, WINFRED L., JR.—P. O. Box 5213, Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

652	3227-B	HERRIS, IRVING—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Fla.
R-70	2927-B	HERTZOFF, CHARLES—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
515	2581-B	HERZOG, WILLIAM A.—2615 W. Flagler St., Miami, Fla.
352	2841-B	HEYWARD, WALTER S.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
422	3243-B	HICKMAN, WILLIAM P.—P. O. Box 651, Davenport, Fla.
542	2752-B	HIEPE, EDWIN—Fein & Hiepe, 717 Times Bldg., St. Petersburg, Fla.
66	3074-B	HIGHGATE, D. A.—U. S. Treasury Dept., P. O. Box 3108, Orlando, Fla.
R-158	2940-B	HILL, GORDON M.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
660	3184-B	HIMES, S. HILBURN—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
144	3183-B	HIMES, WHITNEY B.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
529	3020-B	HINTON, HARRY L.—135 S. W. 15th Ave., Miami, Fla.
530	2644-B	HIRSCH, GEORGE W.—Becker & Hirsch, 224 Palermo Ave., Coral Gables, Fla.
313	2603-B	HOCH, JOEL—1802 Congress Bldg., Miami, Fla.
533	3094-B	HOFFENBERG, BENNIE M.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
R-187	2941-B	HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
208	2717-B	HOGLE, FRANCIS M., JR.—140½ Volusia Ave., Daytona Beach, Fla.
109	2653-B	HOLLEY, JAMES D. A.—807 Tampa Theatre Bldg., Tampa, Fla.
R-52	2630-B	HOLLY, EDWARD A.—1518 Congress Bldg., Miami, Fla.
644	2718-B	HOOTEN, RAYMOND J.—1221 Noble Ave., Orlando, Fla.
306	3075-B	HORAN, WILLIAM T.—c/o Plymouth Citrus Growers Association, Plymouth, Fla.
R-69	2902-B	HORN, HAROLD—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
712	2932-B	HORTON, CHARLES R.—4525 Ponce de Leon Blvd., Coral Gables, Fla.
554	2884-B	HOSFORD, JOHN W., JR.—Ahrano & Hosford, Brinkley Bldg., Tallahassee, Fla.
471	2818-B	HOWARD, HARLEY—George Washington Hotel, Jacksonville, Fla.
504	2803-B	HURST, HARRY E.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-31	3013-B	HURWITZ, ELI—Hurwitz & Veach, 223 E. Flagler St., Miami, Fla.
349	2819-B	ICENHOUR, JOHN E.—614 Graham Bldg., Jacksonville, Fla.
502	2574-B	INGLEY, HERBERT A., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
376	2771-B	IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg, Fla.
384	3249-B	IRWIN, ELMER F.—239 W. Adams St., Jacksonville, Fla.
413	2582-B	ISTED, R. EUGENE—P. O. Box 3068, Orlando, Fla.
511	3076-B	JACKSON, JEROME B.—1408 Congress Bldg., Miami, Fla.
137	2756-B	JAMES, BENJAMIN E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
474	2903-B	JOHNSON, CHARLES W., JR.—225 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
421	3209-B	JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Ave., W., Bradenton, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

559	2736-B	JOHNSON, RICHARD P.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
398	2820-B	JOHNSON, ROLLO H.—810 Langford Bldg., Miami, Fla.
480	3161-B	JOHNSTON, JOHN A.—Griffith & Johnston, P. O. Box 2007, Orlando, Fla.
24	3201-B	JORDAN, JOSIAH M.—808 Chaseville Road, Arlington, Jacksonville, Fla.
596	2745-B	JUREIT, WILLIAM F.—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
353	3005-B	KAISER, JULIUS H.—Williams & Kaiser, 805 Security Bldg., Miami, Fla.
720	3232-B	KAMINSKY, MRS. MILDRED S.—311 Lincoln Rd., Miami Beach, Fla.
489	2723-B	KANE, C. VERNON—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
254	3010-B	KANTOR, ERWIN P.—45 Buckman Bldg., Jacksonville, Fla.
467	3233-B	KANTZLER, MORRIS H.—420 Lincoln Rd., Miami Beach, Fla.
R-57	3049-B	KAPLAN, MAX—Wittenstein, Hartman & Co., 409 Metcalf Bldg., Orlando, Fla.
454	2781-B	KARO, WILLIAM H.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
113	2904-B	KARSHNER, ROY—214 Palmer Bldg., Atlanta, Ga.
104	2583-B	KEEN, WILLIAM E.—406 Harvey Bldg., West Palm Beach, Fla.
118	2705-B	KELLER, JAMES I., JR.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
678	2654-B	KEMP, ORVIS M.—2819 Seidenberg Ave., Key West, Fla.
396	3006-B	KENDALL, PETER C.—P. O. Box 614, South Miami, Fla.
706	2984-B	KENNEDY, ROBERT L.—Sweeny & Evans, 211 Professional Bldg., Lakeland, Fla.
645	2821-B	KERFOOT, RONALD E.—408 Broadway, Fort Myers, Fla.
540	2822-B	KICKLITER, GEORGE K.—26 Beach Dr., No., St. Petersburg, Fla.
503	2555-B	KILGORE, FORREST A., JR.—Boone & Kilgore, 111 E. Robinson Ave., Orlando, Fla.
R-40	2844-B	KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
714	3154-B	KINNEAR, CHARLES S.—220 Miracle Mile, Coral Gables, Fla.
628	2556-B	KIRKTON, JOHN F.—Himes & Himes, 6 S. E. Fifth Ave., Delray Beach, Fla.
R-15	3084-B	KLANDERMAN, GERALD E.—Shepard & Klanderma, 307 First Federal Bldg., St. Petersburg, Fla.
677	2642-B	KLEIN, M. SYLVESTER—201 Radio Center Bldg., Ft. Lauderdale, Fla.
67	3139-B	KLUTTZ, OREN E.—Bureau of Internal Revenue, P. O. Box 4193, Jacksonville, Fla.
567	2823-B	KNEAPLER, WILLIAM—950 S. E. 12th St., Hialeah, Fla.
696	2905-B	KNIGHT, JOHN G. F.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
552	2782-B	LADO, FRED F.—807 First National Bank Bldg., Tampa, Fla.
334	2559-B	LANDIS, LEO—Resnek & Landis, 1820 S. W. Third Ave., Miami, Fla.
320	2878-B	LANEY, MARION G.—Pribble, Wells & Laney, P. O. Box 3667, Orlando, Fla.
544	3175-B	LANG, JAMES T.—Shepard & Klanderma, 307 First Federal Bldg., St. Petersburg, Fla.
198	3176-B	LASALLE, ATHOS L.—1803 S. W. Eighth St., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

406	3029-B	LASKY, MORTIMER—Western Union Bldg., Norfolk, Va.
613	2906-B	LAWLOR, HAROLD J.—1008 23rd St., Bradenton, Fla.
680	2768-B	LAWRENCE, ROBERT E.—1905 Congress Bldg., Miami, Fla.
377	2728-B	LEACH, G. BLAND—402 First National Bank Bldg., Leesburg, Fla.
647	2907-B	LEARNER, HOWARD—921 Seybold Bldg., Miami, Fla.
289	3077-B	LEAVY, YALE M.—Leavy & Eber, Pan American Bank Bldg., Miami, Fla.
83	2611-B	LEBARON, E. T.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
326	2908-B	LEE, FRANK O., JR.—Russell S. Bogue & Co., 801 Florida Theatre Bldg., St. Petersburg, Fla.
229	2824-B	LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
343	2584-B	LEONARD GEORGE B.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
126	3140-B	LESTER, A. GILBERT—Philip's Professional Bldg., Winter Haven, Fla.
345	3121-B	LEVINE, SAUL S.—Levine & Cohn, 807 Biscayne Bldg., Miami, Fla.
624	2825-B	LEVITCH, STANLEY B.—Weber, Thompson & Lefcourt, 245 Shoreland, Bldg., Miami, Fla.
165	2676-B	LINDFORS, CHARLES H.—119 S. E. First Ave., Ft. Lauderdale, Fla.
R-24	3234-B	LITTLE, ROBERT M.—420 First National Bank Bldg., Tampa, Fla.
570	3222-B	LONG, MELVIN E.—3902 S. W. 58th Ave., Miami, Fla.
464	3223-B	LOTTERMAN, LOUIS—One Lincoln Road Bldg., Miami Beach, Fla.
213	2702-B	LOUCKS, JOHN E.—3230 N. Orange Ave., Orlando, Fla.
557	3056-B	LUCAS, JACK W.—205 American National Bank Bldg., Jacksonville, Fla.
549	2826-B	LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Fla.
537	2677-B	LYLE, ROBERT TERRY—2107 Grand Ave., Kansas City, Mo.
378	3141-B	LYNCH, THOMAS P.—1242 Ingraham Bldg., Miami, Fla.
R-221	2585-B	MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Fla.
433	2827-B	MACWILLIAMS, ROBERT E.—Internal Revenue Dept., P. O. Box 1524, Birmingham, Ala.
636	2755-B	MAGEE, LEWIS E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
R-29	3007-B	MAHLER, ALEXANDER—46 N. E. Sixth St., Miami, Fla.
291	2729-B	MAHLER, JOSEPH—1710 Congress Bldg., Miami, Fla.
182	2839-B	MAHONY, JOHN—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
399	2990-B	MANVILLE, F. G. H.—533 Seabreeze Blvd., Daytona Beach, Fla.
85	2828-B	MARE, JOHN B.—364 Brent Bldg., Pensacola, Fla.
482	3001-B	MARKS, DAVID L.—305 Morgan St., Tampa, Fla.
576	3244-B	MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Va.
391	2829-B	MATTHEWS, JOHN A.—620 Security Bldg., Miami, Fla.
248	2617-B	MAURER, W. S.—Harris & Maurer, 316 Lang Bldg., Ft. Lauderdale, Fla.
601	3021-B	MAXWELL, RAYMOND R.—1308 N. E. 15th Ave., Ft. Lauderdale, Fla.
670	2637-B	MAY, ALBERT L.—Bureau of Internal Revenue, P. O. Box 1550, Daytona Beach, Fla.
569	2830-B	MAYERS, EUGENE—1436 S. W. 17th St., Miami, Fla.
449	2909-B	McALPIN, IRA M., JR.—202 Sunrise Theatre Bldg., Ft. Pierce, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

388	3057-B	McCANDLISS, R. W.—744 Ingraham Bldg., Miami, Fla.
R-249	3202-B	McCLAIN, A. H.—1542 duPont Bldg., Miami, Fla.
574	3042-B	McCLASKEY, ROBERT M.—1655 Drexel Ave., Miami Beach, Fla.
414	3104-B	McCRILLUS, ROBERT M.—Crown & McCrillus, Legal Bldg., Clear water, Fla.
605	2910-B	McELYEA, STEWART D., JR.—202 Sunrise Theatre Bldg., Ft. Pierce Fla.
614	2586-B	McGHIN, ANDREW J., JR.—Edmiston & McGhin, City Bldg., St Augustine, Fla.
R-60	2831-B	McGLONE, FRANK IRA—P. O. Box 270, Clearwater, Fla.
589	2655-B	McGUIGAN, HAROLD C.—P. O. Box 407, Hazelwood, N. C.
445	2731-B	McLAIN, LEE W.—516 Palmer First National Bank Bldg., Sarasota, Fla.
686	3011-B	McLEAN, THOMAS E.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Fla.
619	3066-B	McNAB, MAHON TERRY—Russell S. Bogue & Co., 501 Morgan St., Tampa, Fla.
664	3078-B	McNAMARA, JOHN D.—705 Langford Bldg., Miami, Fla.
580	2911-B	MEEK, J. HUNTER, JR.—Blitch, Tyson & Meek, 215 Conrad Bldg., DeLand, Fla.
704	2933-B	MEIGHEN, MICKEY REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Fla.
56	2645-B	MEIGHEN, REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Fla.
526	2678-B	MERMELL, MAC—1404 Biscayne Bldg., Miami, Fla.
277	3216-B	MEYER, HARRY H.—506 Sunset Drive, Coral Gables, Fla.
365	2618-B	MILAM, RALPH L.—1453 Miami Rd., Jacksonville, Fla.
585	3089-B	MILES, FRANK J.—Purvis, Gray & Powers, 11 West University Ave., Gainesville, Fla.
561	2557-B	MILLER, CHARLES S., JR.—308 Tampa St., Tampa, Fla.
292	2991-B	MILLER, DAVID W.—P. O. Box 3285, Tampa, Fla.
694	*	MILLER, HOWARD N.—United States Army.
342	3079-B	MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Fla.
84	2621-B	MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett Bank Bldg., Jacksonville, Fla.
268	2622-B	MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
721	3250-B	MINNICH, HAROLD L.—Saltmarsh, Cleaveland & Gund, P. O. Box 1786, Pensacola, Fla.
639	2624-B	MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
689	3142-B	MIXNER, ALBERT J.—Bureau of Internal Revenue, P. O. Box 3108, Orlando, Fla.
252	2912-B	MIZRAHI, JOSEPH M.—119 W. Adams St., Jacksonville, Fla.
R-176	3043-B	MORGAN, GEORGE E.—6435 Second Ave., So., St. Petersburg, Fla.
263	2787-B	MORGAN, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
215	2587-B	MORRIS, CLARENCE C.—220 Catalonia Ave., Coral Gables, Fla.
528	2773-B	MORROW, SYLVESTER J.—Roberts & Morrow, 518-24 Seybold Bldg., Miami, Fla.
473	2730-B	MOSHIER, WILLIAM F.—University of Florida, Gainesville, Fla.
R-68	2656-B	MOSS, J. THADDEUS—P. O. Box 386, Naples, Fla.
R-59	2758-B	MULLANEY, JAMES—602 Florida Theatre Bldg., Jacksonville, Fla.
R-41	2558-B	NETSCHER, EDWARD G.—203 Franklin St., Tampa, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

442	3217-B	NEWKIRK, HOWARD D.—207 Kennedy Bldg., Pensacola, Fla.
R-38	2865-B	NIXON, FRANCIS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
322	2732-B	NUNEZ, GEORGE T.—645 S. Oak Ave., Bartow, Fla.
443	3022-B	ODOM, DRAKON B.—Darby, Darby & Odom, Peoples Hardware Bldg., Lake City, Fla.
626	3155-B	OLIN, BERNARD—420 Lincoln Rd., Miami Beach, Fla.
R-207	2759-B	OLSHEN, J. W.—420 Lincoln Rd., Miami Beach, Fla.
196	2832-B	OOSTERHOUDT, O. J.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Fla.
379	2992-B	OSBORNE, C. H. J.—62 N. Court St., Orlando, Fla.
560	2913-B	OSBURN, JOSEPH KARL—160 E. Washington St., Orlando, Fla.
459	3218-B	OTCHIN, JOSEPH L.—2373 Coral Way, Miami, Fla.
R-34	2834-B	PARKER, CHARLES PALMER—Parker, Bernstein & Henriquez, 601 Chamber of Commerce Bldg., Miami, Fla.
R-33	3204-B	PARKER, ROBERT—4301 N. W. Second Ave., Miami, Fla.
472	3246-B	PARKER, WILLIAM DAVIS—Palmer Bank Bldg., Sarasota, Fla.
273	3080-B	PATRICK, RAYMOND V.—501 Jackson St., Tampa, Fla.
534	3088-B	PATTON, WILLIAM M.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
458	2835-B	PEEPLER, J. STEWART—425 Dade Commonwealth Bldg., Miami, Fla.
360	3119-B	PENNEY, HARRY E.—5944 Sunset Dr., South Miami, Fla.
18	2703-B	PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
687	2801-B	PEREZ, FRANK—M. A. Montenegro & Co., P. O. Box 789, Tampa, Fla.
231	3023-B	PEREZ, WALDO F.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
331	3205-B	PERWIN, RICHARD I.—235 Lincoln Rd., Miami Beach, Fla.
328	2698-B	PETERSON, CLARENCE A.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
R-47	2914-B	PFLUG, J. LYNN—P. O. Box 813, Winter Park, Fla.
129	2915-B	PHILLIPS, JOSEPH E.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
R-66	2679-B	PLUMMER, WENDELL H.—420 First National Bank Bldg., Tampa, Fla.
676	2917-B	POLIN, MILTON—10 N. E. Third Ave., Miami, Fla.
461	2560-B	POMERANTZ, LEWIS—1703 Congress Bldg., Miami, Fla.
532	2588-B	POPE, HAROLD C.—111 Harrison Ave., Panama City, Fla.
R-259	2836-B	POST, JOSEPH A.—10 N. E. Third Ave., Miami, Fla.
20	2699-B	POTTER, CHARLES C.—Potter, Bower & Co., 338 N. Main St., P. O. Box 3426, Orlando, Fla.
481	2700-B	POTTER, CHARLES M.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
256	3087-B	POWERS, EARL P.—Purvis, Gray & Powers, 11 University Ave., Gainesville, Fla.
692	2999-B	POWERS, W. F.—c/o Board of Control, Tallahassee, Fla.
718	2934-B	PRIDE, ENOS PAUL, JR.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
435	2993-B	PRINCE, JAMES H.—170 Boulevard, S. E., Atlanta, Ga.
44	2619-B	PROSSER, DAVID S.—201½ E. Lemon St., Lakeland, Fla.
125	2704-B	PURVIS, HUGH F.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

193	3085-B	PURVIS, ROY L.—Purvis, Gray & Powers, 11 W. University Ave., Gainesville, Fla.
52	2994-B	PUTNAM, WORCESTER, 660 34th Ave., So., St. Petersburg, Fla.
607	3090-B	QUENTIN, LAWRENCE D.—Shepard & Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
114	3206-B	QUINN, JIM—420 First National Bank Bldg., Tampa, Fla.
112	2589-B	RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Fla.
520	2590-B	RADLER, SAUL—Radler & Wilson, 605 Lincoln Rd., Miami Beach, Fla.
708	3044-B	RAINES, ROBERT HUGH—First National Bank Bldg., Clearwater, Fla.
587	2614-B	RAINSTON, ROBERT E.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
392	2837-B	RAMSEY, ERNEST A.—515½ Duval St., Key West, Fla.
70	2562-B	RAMSEY, GEORGE J.—1011 Seybold Bldg., Miami, Fla.
705	2935-B	RASH, WINN P.—P. O. Box 8343, Tampa, Fla.
466	2634-B	RAWLS, BERNARD D.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
665	3143-B	RAYMOND, HERMAN C.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
R-22	2843-B	READY, SAMUEL L.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
R-222	2942-B	REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
405	2561-B	RESNEK, ABRAHAM—Resnek & Landis, 1820 S. W. Third Ave., Miami, Fla.
455	2563-B	RHODES, WILLIAM B.—Elsberry Bldg., Belle Glade, Fla.
R-56	2760-B	RIBBLER, WILLIAM—420 Lincoln Rd., Miami Beach, Fla.
51	2657-B	RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Fla.
R-43	2733-B	RICKLING, JOHN W.—1801 12th St., No., St. Petersburg, Fla.
250	2734-B	RIEDERS, ROBERT M.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
485	2872-B	RIFE, JOHN W.—Tyler, Anderson & Rife, 248 Pan American Bank Bldg., Miami, Fla.
305	2842-B	RING, JOHN R.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
181	2838-B	RING, R. WARNER—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
440	2625-B	RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
195	2772-B	ROBERTS, CHARLES S.—Roberts & Morrow, 518 Seybold Bldg., Miami, Fla.
108	2638-B	ROBERTSON, J. L.—Pentland & Robertson, 126 Volusia Ave., Daytona Beach, Fla.
632	2849-B	ROBINSON, WILLIS C., JR.—Suite 219, 8340 N. E. Second Ave., Miami, Fla.
491	2658-B	ROCHE, QUENTIN C.—504 W. Second St., Dayton, Ohio.
412	2802-B	RODGERS, FREDERICK T.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
518	2738-B	RODMAN, MAX H.—311 Lincoln Rd., Miami Beach, Fla.
49	3024-B	ROEHSNER, GEORGE H.—416 Tampa St., Tampa, Fla.
659	3144-B	ROSEN, JERALD I.—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-37	3081-B	ROSENBERG, NATHAN—2329 Coral Way, Miami, Fla.
407	2667-B	ROTH, EDWARD S.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
355	2668-B	ROTH, LOUIS R.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
364	2850-B	ROUSE, ALONZO O.—220 N. Seventh St., Palatka, Fla.
323	3145-B	RUSSELL, CARLOS L.—Quartermaster School, Ft. Lee, Va.
416	2739-B	RUSSELL, KENNETH G.—209 Main St., Sarasota, Fla.
643	2851-B	RYALS, LESTER J.—2702 Azeele St., Tampa, Fla.
297	3195-B	RYAN, MISS ELEANOR M.—Frederic Dunn-Rankin & Co., 1507 Security Bldg., Miami, Fla.
255	2740-B	RYAN, JOHN F.—Bureau of Internal Revenue, P. O. Box 1231, Jacksonville, Fla.
411	3108-B	RYAN, WILLIAM B.—D. A. Smith & Co., 224 Hildebrandt Bldg., Jacksonville, Fla.
436	3093-B	SACK, ELY J.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
719	3224-B	SADOFF, MILTON—One Lincoln Road Bldg., Miami Beach, Fla.
655	2659-B	SAFER, PAUL J.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
119	2761-B	ST. JOHN, NEWTON D.—118 E. Bay St., Jacksonville, Fla.
541	2680-B	SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Fla.
516	2918-B	SALTER, ABRAHAM J.—1943 Hollywood Blvd., Hollywood, Fla.
278	2681-B	SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
668	2919-B	SALZER, ERWIN S.—830 W. Peachtree St., N. W., Atlanta, Ga.
R-50	2995-B	SAMMONS, CLEM H., JR.—605 Biscayne Bldg., Miami, Fla.
715	3002-B	SAMUELS, MARTIN—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
279	3196-B	SATHRE, FLOYD M.—1951 71st St., Miami Beach, Fla.
722	3251-B	SAXE, MARTIN L.—311 Lincoln Rd., Miami Beach, Fla.
579	3146-B	SCARBOROUGH, OVID P., JR.—Bureau of Internal Revenue, P. O. Box 4760, Jacksonville, Fla.
490	2592-B	SCHAFER, ABRAHAM—420 Lincoln Rd., Miami Beach, Fla.
667	2869-B	SHELL, J. POWELL—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
565	2804-B	SCHINE, JEROME A.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
400	2596-B	SCHROERS, PAUL F.—1205 Wallingford Pl., West Palm Beach, Fla.
26	3177-B	SCHUYLER, W. L.—907 Ingraham Bldg., Miami, Fla.
R-206	2565-B	SCHWARTZ, DAVID M.—210 S. Franklin St., Tampa, Fla.
224	2566-B	SCHWARTZ, GEORGE—2904 Biscayne Blvd., Miami, Fla.
672	3147-B	SCHWARTZ, GILBERT B.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
87	3263-B	SELDEN, CHARLES B.—1564 W. Flagler St., Miami, Fla.
139	2650-B	SENSENEY, CHARLES G.—1434 Suffolk St., No., St. Petersburg, Fla.
264	2594-B	SEVERY, EVERETT W.—4301 N. W. Seventh Ave., Miami, Fla.
380	2564-B	SHARMAN, VICTOR J.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Fla.
625	3045-B	SHATTO, JAMES B.—1829 N. E. Second Ave., Miami, Fla.
448	2920-B	SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 522 Barnett National Bank Bldg., Jacksonville, Fla.
107	2852-B	SHELDON, E. RUSSELL—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
333	2631-B	SHELDON, FRED M.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

700	3082-B	SHELTON, JOHN C.—5200 Central Ave., St. Petersburg, Fla.
438	2613-B	SHELTON, JOHN W.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
634	2868-B	SHELTON, WOODROW W.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
98	3083-B	SHEPARD, LEE C.—Shepard & Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
246	3091-B	SHEPARD, LEE C., JR.—Shepard & Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
381	2660-B	SHEPPARD, HENRY W.—Sheppard & Sheppard, P. O. Box 957, Eustis, Fla.
690	2661-B	SHEPPARD, WILSON G.—Sheppard & Sheppard, P. O. Box 957, Eustis, Fla.
568	3032-B	SHILLINGTON, HUGH B.—Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
426	2719-B	SHINGLER, FRANKLIN S.—Lake City, Fla.
509	3120-B	SIDEN, NATHAN—1403 duPont Bldg., Miami, Fla.
211	2593-B	SIGAL, MYER O.—c/o Bernd Co., Riverside Ave., Macon, Ga.
R-54	2921-B	SILETT, HARRY—214 Royal Palm Way, Palm Beach, Fla.
638	2737-B	SILVER, JACK—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
315	3148-B	SIMKOWITZ, ISIDORE B.—One Lincoln Road Bldg., Miami Beach, Fla.
709	3097-B	SIMON, HAROLD E.—Treasury Dept., P. O. Box 1708, Miami, Fla.
272	2632-B	SINGER, ARTHUR—311 Lincoln Rd., Miami Beach, Fla.
508	2856-B	SINGER, SEYMOUR D.—Weiss & Singer, 420 Lincoln Rd., Miami Beach, Fla.
470	2922-B	SLAYTON, GEORGE H.—1900 Jetton Ave., Tampa, Fla.
R-223	3118-B	SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Bldg., Miami, Fla.
R-55	2769-B	SMILES, LOUIS—Harry Blumin & Co., 420 Lincoln Rd., Miami Beach, Fla.
669	3109-B	SMITH, HAROLD W.—D. A. Smith & Co., 224 Hildebrandt Bldg., Jacksonville, Fla.
330	2800-B	SMITH, J. PAUL—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-63	3030-B	SMITH, PAUL S.—613 Security Bldg., Miami, Fla.
698	3000-B	SMITH, PLATT T.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
417	3068-B	SMITH, R. BOB—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Fla.
338	3107-B	SMITH, RALPH Y.—D. A. Smith & Co., 224 Hilebrandt Bldg., Jacksonville, Fla.
505	2799-B	SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
169	2863-B	SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
650	2847-B	SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
551	2684-B	SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
617	2670-B	SPARKMAN, STEPHEN M., III—358 Arlington Ave., Sarasota, Fla.
341	2662-B	SPEAR, SIMEON D.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
294	3178-B	SPERRY, JOSEPH A.—P. O. Box 8343, Sulphur Springs, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

546	2647-B	STAFFORD, WILLIAM H.—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Fla.
673	2923-B	STEIN, MAX G.—One Lincoln Road Bldg., Miami Beach, Fla.
703	2996-B	STEINLEN, JOHN J.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-77	3254-B	STERN, ARNOLD J.—Wiener & Stern, 1102 Congress Bldg., Miami, Fla.
R-49	2651-B	STERNESHEIN, LEWIS—302 Roper Bldg., Miami, Fla.
524	2846-B	STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
337	3058-B	STEWART, RICHARD H.—Box 1708, Bureau of Internal Revenue, Miami, Fla.
602	2858-B	STOCKTON, WILLIAM A., JR.—331 Pan-A Bldg., West Palm Beach, Fla.
499	2880-B	STONEROCK, ROBERT F.—Pribble, Wells & Laney, P. O. Box 3667, Orlando, Fla.
258	2633-B	STUZIN, DAVID—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
R-53	2753-B	SULLIVAN, NORBERT P.—610 Empire Bldg., St. Petersburg, Fla.
166	2859-B	SWEENY, JOSEPH A.—Sweeny & Evans, 414 Pierce St., Tampa, Fla.
572	2568-B	TAIT, CHRISTIAN A.—Edward B. Tait & Co., 8017 N. E. Second Ave., Miami, Fla.
131	2567-B	TAIT, EDWARD B.—Edward B. Tait & Co., 8017 N. E. Second Ave., Miami, Fla.
R-28	2860-B	TERRY, LELAND E.—duPont Bldg., Miami, Fla.
631	2783-B	THOMPSON, MRS. BETH M.—Thompson & Hall, 1216 Ingraham Bldg., Miami, Fla.
389	2874-B	THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
657	2741-B	THORPE, HARRY R.—127 N. E. First Ave., Miami, Fla.
465	2707-B	TOMLINSON, ALLEN, III—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
640	3179-B	TORNWALL, GEORGE E., JR.—Russell S. Bogue & Co., 801 Florida Theatre Bldg., St. Petersburg, Fla.
475	3026-B	TRIPLETT, JOSEPH I.—Bradley & Triplett, Box 176, Green Cove Springs, Fla.
286	2701-B	TRIPLETT, THOMAS E.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
450	2620-B	TRIPP, CARL G.—Bunting, Comer & Tripp, 306 Marble Arcade Bldg., Lakeland, Fla.
233	3098-B	TRUMBO, SILAS B.—Bureau of Internal Revenue, P. O. Box 3108, Orlando, Fla.
R-45	2982-B	TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.
154	3197-B	TURNBURKE, H. M.—First National Bank Bldg., Clearwater, Fla.
562	3149-B	TURNER, JOHN A.—514 Highland Ave., Lakeland, Fla.
697	2936-B	TURNER, LESLIE C.—Rieders, Fink & Co., 404 Robertson Bldg., Ocala, Fla.
89	3156-B	TURNER, WILLIAM H., SR.—P. O. Box 6416, Station "B," Miami, Fla.
496	3150-B	TURNNEY, JOHN P.—116 Lee St., Jacksonville, Fla.
351	2870-B	TYLER, W. J.—Tyler, Anderson & Rife, 248 Pan American Bank Bldg., Miami, Fla.
553	3166-B	TYSON, H. LYNTON—Blitch, Tyson & Meek, 718 Laura St., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

344	2924-B	TYTELL, BERNARD—Tytell & Fox, 315 Roper Bldg., Miami, Fla.
577	2635-B	URBAN, O. RICHARD—Oosterhoudt & Evarts, 1009 Barnett Bank Bldg., Jacksonville, Fla.
138	3208-B	VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Ave., W., Bradenton, Fla.
280	2648-B	VALDES, ROBERT E.—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Fla.
149	2664-B	VARNEDOE, IRA J.—Goodrich & Varnedoe, 222 W. Beaver St., Jacksonville, Fla.
501	3067-B	VASS, GEORGE T.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Fla.
598	3014-B	VEACH, ROBERT L.—Hurwitz & Veach, 223 E. Flagler St., Miami, Fla.
336	2720-B	VILLANUEVA, FENOR—1956 S. W. 33rd Ave., Miami, Fla.
R-61	2775-B	VINEYARD, VERNON F.—Vineyard & Co., 107 Coker Bldg., Winter Haven, Fla.
R-186	2686-B	VROON, JULIUS M.—234 Biscayne Blvd., Miami, Fla.
523	3219-B	WACHA, FRANK A.—Himes & Himes, P. O. Box 555, Jensen Beach, Fla.
646	2861-B	WAGNER, FRED R., JR.—P. O. Box 935, 307 Bradford Rd., Tallahassee, Fla.
539	2742-B	WAITE, ROBERT S.—P. O. Box 257, Ft. Lauderdale, Fla.
486	2710-B	WALKER, KENNETH D.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
612	2763-B	WALKER, WALLIS L.—P. O. Box 1211, Tallahassee, Fla.
684	2770-B	WALLACH, HERBERT P., JR.—Harry Blumin & Co., 420 Lincoln Rd., Miami Beach, Fla.
593	3072-B	WALSH, LEON G., JR.—807 Tampa Theatre Bldg., Tampa, Fla.
43	3207-B	WALTON, WILLIAM O.—220 Catalonia Ave., Coral Gables, Fla.
310	2776-B	WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Fla.
R-62	2595-B	WARD, HARVEY D.—Post Office Bldg., Safety Harbor, Fla.
299	2610-B	WARD, J. T.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
174	2862-B	WARMACK, WILLIAM J.—361 Irvington St., Washington, D. C.
209	3214-B	WASSERMAN, SIDNEY—Sidney Wasserman & Co., 420 Lincoln Rd., Miami Beach, Fla.
162	3012-B	WEATHERS, JOHN C.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
R-36	2722-B	WEAVER, JAMES S.—118 E. Broadway, Ocala, Fla.
393	2604-B	WEBB, J. HOWARD—706 Chamber of Commerce Bldg., Miami, Fla.
R-5	2873-B	WEBER, OTTO F.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
666	2789-B	WEBSTER, NORMAN A.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
663	2916-B	WEIDLING, ROLF S.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
R-19	2788-B	WEINBERG, MORRIS W.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
288	2569-B	WEINER, BENJAMIN—1428 duPont Bldg., Miami, Fla.
654	2663-B	WEINER, IRVING J.—420 Lincoln Rd., Miami Beach, Fla.
361	2875-B	WEINER, MILTON—3020 S. W. Fourth Ave., Miami, Fla.
656	2626-B	WEINER, SAMUEL—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
609	2997-B	WEISGLASS, JACK—2502 W. Flagler St., Miami, Fla.
240	2857-B	WEISS, EUGENE J.—Weiss & Singer, Room 255, 420 Lincoln Rd., Miami Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

99	2721-B	WEISS, PAUL J.—1002 Security Bldg., Miami, Fla.
517	3046-B	WELLISCH, KURT—One Lincoln Road Bldg., Miami Beach, Fla.
339	2688-B	WELLS, GORDON W.—300 Brent Annex, Pensacola, Fla.
283	2877-B	WELLS, H. IRVIN—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
497	2855-B	WELLS, HAROLD E.—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
621	2881-B	WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, P. O. Box 3667, Orlando, Fla.
695	2937-B	WENTWORTH, AUBREY D.—State Auditing Dept., Tallahassee, Fla.
495	2866-B	WETHERINGTON, CARLTON A.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
581	2570-B	WHITE, ROBERT N.—P. O. Box 246, Cocoa, Fla.
130	2689-B	WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago, Ill.
R-78	3255-B	WICKS, CHARLES F.—610 Florida Bank Bldg., Orlando, Fla.
318	2925-B	WIENER, ABRAHAM B.—Wiener & Stern, 1102 Congress Bldg., Miami, Fla.
394	3036-B	WILEY, C. ARTHUR—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
21	3151-B	WILKINS, M. L.—215 Hartsell Bldg., Lakeland, Fla.
675	3047-B	WILLIAMS, DONALD K.—3035 N. W. Fifth St., Miami, Fla.
354	3008-B	WILLIAMS, ELMO H.—Williams & Kaiser, 805 Security Bldg., Miami, Fla.
281	3215-B	WILLIAMS, GEORGE H., JR.—Vineyard & Co., 204 Meisch Bldg., Sanford, Fla.
582	3186-B	WILLIAMS, WILLARD E.—Williams & Cunningham, Citizens Bank Bldg., Gainesville, Fla.
401	2876-B	WILLIS, BRYAN M.—State Auditing Dept., Tallahassee, Fla.
627	2591-B	WILSON, ALLAN P.—Radler & Wilson, 605 Lincoln Rd., Miami Beach, Fla.
428	3182-B	WINN, WOODSON O.—P. O. Box 794, Delray Beach, Fla.
282	3102-B	WINTERBURN, JACK R.—410 Graham Bldg., Jacksonville, Fla.
462	2690-B	WINTERS, ARTHUR L.—443 Seybold Bldg., Miami, Fla.
478	3048-B	WITTENSTEIN, JOSEPH—Wittenstein, Hartman & Co., 409 Metcalf Bldg., Orlando, Fla.
404	3235-B	WOLFE, WILLIAM A.—Morse Arcade, Hollywood, Fla.
662	*	WOOD, HAYES B.—United States Navy.
633	2867-B	WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
403	2709-B	WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
573	2691-B	YARBOROUGH, JAMES L., JR.—101 Barger Bldg., 5940 S. W. 73rd St., South Miami, Fla.
651	3152-B	ZITTRER, JOSEPH—Congress Bldg., Miami, Fla.

Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1953**

1953
Registration
Number

- 2943-B ABESS, MORGAN, ALTEMUS & WEINBERG—
1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus,
C.P.A.; Morris W. Weinberg, C.P.A.; Norman A. Webster, C.P.A.
- 2944-B AHRANO AND HOSFORD—Room 4-6 Brinkley Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- 3110-B ALLEN & GILLIAM—19 Collier Arcade, Box 1306, Ft. Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- 3051-B AYERS, JUREIT & BOND—254 Giralda Ave., Coral Gables, Fla.
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- 3189-B BECKER and HIRSCH—224 Palermo Ave., Coral Gables, Fla.
Robert A. Becker, C.P.A.; George W. Hirsch, C.P.A.
- 3225-B BIGHAM & CARTER—501 Jackson St., Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- 3167-B BLITCH, TYSON & MEEK—718 Laura St., Jacksonville, Fla.
215 Conrad Bldg., DeLand, Fla.
Gordon P. Blitch, H. Lynton Tyson, J. Hunter Meek, Jr.
- 2953-B HARRY BLUMIN & COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Herbert P. Wallach, Jr., C.P.A.; Louis Smiles,
C.P.A.
- 3052-B RUSSELL S. BOGUE & COMPANY—501 Morgan St., P. O. Box 2312,
Tampa, Fla.
801 Florida Theatre Bldg., St. Petersburg, Fla.
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton,
C.P.A.; R. Bob Smith, C.P.A.; William J. Braley, C.P.A.; George T.
Vass, C.P.A.
- 2945-B BOLGER & CULBERTSON—447 Pan American Bank Bldg., Miami, Fla.
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.
- 2946-B BOONE & KILGORE—111 E. Robinson Ave., Orlando, Fla.
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- 3027-B BRADLEY & TRIPLETT—Box 176, Green Cove Springs, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- 2947-B BUNTING, COMER & COMPANY—State Bank Bldg., Lake Wales, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Herbert A. Ingley,
Jr., C.P.A.;
- 2948-B BUNTING, COMER & TRIPP—Marble Arcade Bldg., Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp,
C.P.A.
- 3111-B CALLAHAN & STUZIN—1225 duPont Bldg., Miami, Fla.
W. J. Callahan, C.P.A.; David Stuzin, C.P.A.; B. D. Rawls, C.P.A.
- 3053-B COCHRANE & COCHRANE—200 Peacock Bldg., Fort Pierce, Fla.
John P. Cochrane, C.P.A.; John P. Cochrane, Jr., C.P.A.
- 2980-B COLLEY & TRUMBOWER—Rutland Bldg., 14 E. Washington St., P. O. Box
1605, Orlando, Fla.
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.
- 3256-B CHARLES B. COSTAR & CO.—902 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; C. Arthur Wiley, C.P.A.
- 3267-B CREEL & DENNISON—301 Thiesen Bldg., Pensacola, Fla.
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 3105-B CROWN & MCCRILLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.
- 2949-B DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.
Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- 3266-B DAVIS & LUNDY—810 Florida National Bank Bldg., Pensacola, Fla.
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.
- 3162-B DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- 3237-B FREDERIC DUNN-RANKIN & CO.—1507 Security Bldg., Miami, Fla.
125 E. Welbourne Ave., P. O. Box 986, Winter Park, Fla.
Frederic Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- 2950-B EDMISTON AND MCGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- 3181-B CLYDE A. EPPERSON AUDIT CO.—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- 2951-B ERWIN & SHILLINGTON—102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
Chester D. Erwin, C.P.A.; Hugh B. Shillington, C.P.A.
- 3247-B FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- 3236-B GASSNER & McLEAN—525 Florida National Bank Bldg., St. Petersburg, Fla.
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- 2952-B GOODRICH & VARNEDOE—222 West Beaver St., Jacksonville 2, Fla.
Charles H. Goodrich, C.P.A.; Ira J. Varnedoe, C.P.A.
- 3159-B GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- 2954-B HALL AND FISHER—10th Floor Schultz Bldg., 118 W. Adams St., Jacksonville, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.
- 3112-B HARRIS & MAURER—316 Lang Bldg., 370 S. E. 2nd St., Ft. Lauderdale, Fla.
201 Hollywood Bldg., 1843 Hollywood Blvd., Hollywood, Fla.
Roy R. Harris, C.P.A.; W. S. Mauer, C.P.A.
- 3096-B HARTMAN AND SACK—307 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Ely J. Sack, C.P.A.
- 2955-B HARVEY AND HARVEY—305 Morgan St., Tampa, Fla.
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.
- 3113-B HERRIS AND ROSEN—218 Pan American Bank Bldg., Miami, Fla.
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- 3185-B HIMES & HIMES—P. O. Box 1585, West Palm Beach, Fla.
6 S. E. 5th Ave., Delray Beach, Fla.
DeHon Bldg., Stuart, Fla.
Whitney B. Himes, C.P.A.; Daniel Downey, Jr., C.P.A.; S. Hilburn Himes, C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.
- 3015-B HURWITZ & VEACH—223 East Flagler St., Miami, Fla.
Eli Hurwitz, C.P.A.; R. L. Veach, C.P.A.
- 2957-B JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
Benjamin E. James, C.P.A.; P. Y. Harris, C.P.A.; Lewis E. Magee, C.P.A.
- 2958-B LEAVY AND EBER—Pan American Bank Bldg., Miami, Fla.
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- 3123-B LEVINE & COHN—807 Biscayne Bldg., Miami, Fla.
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.
- 2959-B REX MEIGHEN & COMPANY—1016 First National Bank Bldg., Tampa, Fla.
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; M. R. Meighen, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 2960-B MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079, Jacksonville, Fla.
Claude K. Milligan, C.P.A.; J. W. Burke, C.P.A.; George L. Milligan, C.P.A.; Joseph F. Rivers, II, C.P.A.
- 2961-B M. A. MONTENEGRO & COMPANY—514 Franklin St., P. O. Box 789, Tampa, Fla.
J. Paul Smith, C.P.A.; Fred T. Rodgers, C.P.A.; Wm. M. Smith, Jr., C.P.A.; Theo. F. Chive, C.P.A.; Harry E. Hurst, C.P.A.; Jerome A. Schine, C.P.A.
- 2962-B OOSTERHOUDT & EVARTS—1009 Barnett National Bank Bldg., Jacksonville, Fla.
O. J. Oosterhoudt, C.P.A.; Harry W. Evarts, C.P.A.
- 3257-B PARKER, BERNSTEIN & HENRIQUEZ—601 Chamber of Commerce Bldg., Miami, Fla.
Charles Palmer Parker, C.P.A.; Barney Bernstein, C.P.A.; Norcott S. Henriquez, C.P.A.
- 2964-B PENTLAND AND COWLES—302 Wallace S. Bldg., Tampa, Fla.
Robert Pentland, Jr., C.P.A.; Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.
- 2965-B PENTLAND, PURVIS, KELLER & COMPANY—1701-17 duPont Bldg., Miami, Fla.
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; Clayton L. Bullock, C.P.A.; Kenneth D. Walker, C.P.A.; Walter P. Davidson, C.P.A.; William R. Wright, C.P.A.
- 3114-B PENTLAND AND ROBERTSON—132½ Volusia Ave., Daytona Beach, Fla.
Robert Pentland, Jr., C.P.A.; J. L. Robertson, C.P.A.
- 3258-B POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando, Fla.
Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.
- 3265-B POTTER, GRAY, BOWER & COMPANY—Sanford Atlantic Bank Bldg., P. O. Box 741, Sanford, Fla.
Charles C. Potter, C.P.A.; Sydney G. Gray, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.
- 3211-B PURVIS, GRAY AND POWERS—11 West University Ave., P. O. Box 16, Gainesville, Fla.
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; Frank J. Miles, C.P.A.; William M. Patton, C.P.A.
- 2967-B RADLER AND WILSON—605 Lincoln Rd., Miami Beach, Fla.
Saul Radler, C.P.A.; Allan P. Wilson, C.P.A.
- 2968-B RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- 2969-B RIEDERS, FINK & CO.—621 Graham Bldg., Jacksonville, Fla.
Robertson Bldg., Ocala, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Richard P. Johnson, C.P.A.; Leslie C. Turner, C.P.A.; Jack Silver, C.P.A.
- 2970-B RING, MAHONY & ARNER—1201-14 duPont Bldg., Miami, Fla.
522 Barnett National Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S. Heyward, C.P.A.; John R. Ring, C.P.A.; S. L. Ready, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Steward, Jr., C.P.A.
- 3016-B ROBERTS AND MORROW—518-24 Seybold Bldg., Miami, Fla.
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.; Edward D. Ashman, C.P.A.
- 2971-B ROTH & GOTTLIEB—634 Seybold Bldg., Miami, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 3054-B SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.
- 3261-B SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.
- 2972-B SHELDON, CURRY, CANNING & WELLS—701 Times Bldg.,
St. Petersburg, Fla.
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Wilbert R. Canning, C.P.A.; Harold E. Wells, C.P.A.
- 3190-B SHEPARD AND KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.
L. C. Shepard, C.P.A.; G. E. Klanderma, C.P.A.
- 3226-B SHEPARD AND QUENTIN—309 Citizens Bldg., West Palm Beach, Fla.
211 Masonic Bldg., Quincy, Fla.
Lee C. Shepard, Jr., C.P.A.; Lawrence D. Quentin, C.P.A.
- 2973-B SHEPPARD & SHEPPARD—421 No. Bay St., P. O. Box 957, Eustis, Fla.
H. W. Sheppard, C.P.A.; W. G. Sheppard, C.P.A.
- 3124-B SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- 3106-B D. A. SMITH & COMPANY—224 Hildebrandt Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Harold W. Smith, C.P.A.
- 3192-B SMOAK, DAVIS & NIXON—Suite 310, 122 W. Forsyth St., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Carlton A. Wetherington, C.P.A.
- 2974-B SPEAR, SHELDON & CO.—235 Lincoln Rd., Miami Beach, Fla.
Simeon D. Spear, C.P.A.; Fred M. Sheldon, C.P.A.; Paul J. Safer, C.P.A.
- 3238-B SWEENEY & EVANS—414 Pierce St., Tampa, Fla.
Professional Bldg., Lakeland, Fla.
Joseph A. Sweeny, C.P.A.; Robert P. Evans, III, C.P.A.
- 2975-B EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Christian A. Tait, C.P.A.
- 3055-B THOMPSON AND HALL—1216 Ingraham Bldg., Miami, Fla.
Beth M. Thompson, C.P.A.; David W. Hall, C.P.A.
- 2976-B TYLER, ANDERSON & RIFE—248 Pan American Bank Bldg., Miami, Fla.
W. J. Tyler, C.P.A.; K. F. Anderson, C.P.A.; John W. Rife, C.P.A.
- 2977-B TYTELL AND FOX—315 Roper Bldg., Miami, Fla.
Bernard Tytell, C.P.A.; Arthur Fox, C.P.A.
- 3210-B VALDES & JOHNSON—1224 Manatee Avenue West, Bradenton, Fla.
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.
- 2978-B VINEYARD & COMPANY—107 Coker Bldg., Winter Haven, Fla.
204 Meisch Bldg., Sanford, Fla.
207 Kennedy Bldg., Pensacola, Fla.
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.; Howard D. Newkirk, C.P.A.
- 3264-B SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Martin Blumenthal, C.P.A.
- 3116-B WEBER, THOMPSON & LEFCOURT—245 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgard B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.
- 2979-B WEISS AND SINGER—420 Lincoln Rd., Miami, Beach, Fla.
Eugene J. Weiss, C.P.A.; Seymour D. Singer, C.P.A.
- 3262-B WIENER AND STERN—1102-1104 Congress Bldg., Miami, Fla.
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.
- 3188-B WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.
- 3017-B WILLIAMS AND KAISER—805 Security Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- 3050-B WITTENSTEIN, HARTMAN & CO.—409 Metcalf Bldg., Orlando, Fla.
Joseph Wittenstein, C.P.A.; Joseph Hartman, C.P.A.; Max Kaplan, C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS Authorized to Practice Their Profession in the State of Florida For the Year 1953

P. A. Certificate Number	1953 Registration Number	
359	572-A	ANDREWS, JOHN—P. O. Box 3291, Tampa, Florida.
362	580-A	BARNES, M. H.—1017 Citizens & Southern National Bank Bldg., Atlanta, Ga.
108	586-A	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
7	575-A	BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
43	582-A	BUCKLES, MRS. MARY AMES—408 Emmett St., Palatka, Fla.
222	601-A	CHASSEVENT, G. R.—Room 804 - 342 Madison Ave., New York 17, N. Y.
353	602-A	CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	605-A	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
19	573-A	DISMORE, GEORGE B.—P. O. Box 2408, Jacksonville, Fla.
235	611-A	DUNCAN, E. ALEXANDER—119 East Forsyth St., Jacksonville, Fla.
341	612-A	DUNN, MOREY, 714 Florida Ave., West Palm Beach, Fla.
473	584-A	FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Fla.
128	579-A	FLUNO, ARTHUR S.—781 Antoinette Ave., Winter Park, Fla.
131	587-A	FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
133	589-A	GANE, O. A.—211 South Olive Ave., West Palm Beach, Fla.
244	590-A	GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Fla.
466	615-A	GIVEN, A. F.—319 N. E. Second Ave., Miami, Fla.
380	585-A	GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
249	614-A	HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Virginia.
34	597-A	HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
386	610-A	HIGGINS, JOHN W.—P. O. Box 1110, Tampa, Fla.
143	577-A	HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami 32, Fla.
147	576-A	HORWATH, JOHN N.—Horwath & Horwath, 1333 duPont Bldg., Miami 32, Fla.
356	599-A	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
392	593-A	LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta 3, Georgia.
393	574-A	LINDFORS, ERNEST C.—119 S. E. First Ave., Ft. Lauderdale, Fla.
157	606-A	MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
276	594-A	MARTZ, ROLLIE C.—2047 21st Ave., North, St. Petersburg, Fla.
272	595-A	McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Fla.
401	603-A	MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
292	607-A	PACE, MURL E.—160 E. Washington St., Orlando, Fla.
167	588-A	PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
66	583-A	PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
421	591-A	SAWYER, CLIFTON A.—3620 N. E. Second Ave., Miami 37, Fla.
177	592-A	SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467	608-A	SCHWERDTFEGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307	581-A	SERGEANT, J. D.—701 N. E. 26th St., Miami, Fla.
80	604-A	SMYTH, F. B.—Crescent Shores, Star Route, Mary Esther, Fla.
333	609-A	THOMAS, ROLAND E.—739 Standish Place, Jacksonville, Fla.
188	578-A	TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1953**

1953
Registration
Number

- 596-A HASKINS & SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.;
Leslie E. Palmer, P.A.
- 598-A HORWATH & HORWATH—1333 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.;
C. Vernon Kane, C.P.A.; I. L. de Naray, C.P.A.
- 600-A PRIBBLE, WELLS & LANEY—409 American Bldg., P. O. Box 3667,
Orlando, Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.;
R. F. Stonerock, C.P.A.; A. A. Ehrlich, C.P.A.; Maxwell W. Wells, Jr.,
C.P.A.

**Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS**

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1953**

NORTHEASTERN AREA

DAYTONA BEACH

DERBY, A. STEUART, JR., C.P.A.; Derby and Greene, 356 S. Beach St.
GENTER, FRANK M., C.P.A.; 8 Wingate Bldg.
GREENE, SINGLETON L., C.P.A.; Derby and Greene, 356 S. Beach St.
HOGLE, FRANCIS M., JR., C.P.A.; 1401½ Volusia Ave.
MANVILLE, F. G. H., C.P.A.; 533 Seabreeze Blvd.
MAY, ALBERT, C.P.A.; Bureau of Internal Revenue, P. O. Box 1550.
ROBERTSON, J. L., C.P.A.; Pentland & Robertson, 126½ Volusia Ave.

GAINESVILLE

CUNNINGHAM, DUDLEY H., C.P.A.; Williams & Cunningham, Citizens Bank Bldg.
GRAY, HOWARD W., C.P.A.; Purvis, Gray & Powers, P. O. Box 16.
KNIGHT, JOHN G. F., C.P.A.; Purvis, Gray & Powers, P. O. Box 16.
MILES, FRANK J., C.P.A.; Purvis, Gray & Powers, 11 W. University Ave.
MOSHIER, WILLIAM F., C.P.A.; University of Florida.
PATTON, WILLIAM M., C.P.A.; Purvis, Gray & Powers, P. O. Box 16.
POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, 11 W. University Ave.
PURVIS, ROY L., C.P.A.; Purvis, Gray & Powers, 11 W. University Ave.
WILLIAMS, WILLARD E., C.P.A.; Williams and Cunningham, Citizens Bank Bldg.

GREEN COVE SPRINGS

BRADLEY, JOHN K., C.P.A.; Bradley & Triplett, Box 176.
TRIPLETT, JOSEPH I., C.P.A.; Bradley & Triplett, Box 176.

HOLLY HILL

COUCH, FRANK V. B., C.P.A.; 135 Seventh St.

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.; 517 Laura St.
ARMSTRONG, PENDLETON R., C.P.A.; 400 Consolidated Bldg.

BARNES, EDWIN E., C.P.A.; Bureau of Internal Revenue, 3655 Hedrick St.
BARNES, RICHARD L., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
BENJAMIN, FRANK, C.P.A.; Hartman & Sack, 307 Clark Bldg.
BLITCH, GORDON P., C.P.A.; Blitch, Tyson & Meek, 718 Laura St.
BRADFORD, HARLAND B., C.P.A.; 1702 Barnett National Bank Bldg.
BURKE, J. W., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
CAGLE, WILLIAM EDWIN, C.P.A.; Jacksonville Junior College
CARLISLE, ROBERT T., C.P.A.; 406 Law Exchange Bldg.
CARTER, ARTHUR H., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
CARTER, WILLIAM H., JR., C.P.A.; Hall and Fisher, 10th Floor Schultz Bldg.
CARVER, W. G., C.P.A.; 1734 Main St.
CURTIS, OMER G., C.P.A.; 16 Arnot Bldg., Jacksonville Beach
DALEY, WILLIAM A., C.P.A.; Treasury Department, Room 405, P. O. Bldg.
DANDELAKA, GEORGE W., C.P.A.; Suite 7, 1628 San Marco Blvd.
DAVIES, HANBURY W., C.P.A.; 2215 Riverside Ave.
DAVIS, AARON, C.P.A.; 1312 Graham Bldg.
DAVIS, JEWELL A., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
EISENHART, ARTHUR W., C.P.A.; Haskins & Sells, 1825 Barnett Nat. Bank Bldg.
EVARTS, HARRY W., C.P.A.; Oosterhoudt & Evarts, 1009 Barnett Nat. Bank Bldg.
FINK, MALVERN B., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
FISHER, P. W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
FORNEY, W. J., C.P.A.; Suite 4-F, 118 West Adams St.
FULLER, ALBERT E., C.P.A.; Haskins & Sells, 1825 Barnett Bank Bldg.
GOODRICH, CHARLES H., C.P.A.; Goodrich & Varnedoe, 222 West Beaver St.
HARRIS, P. Y., C.P.A.; James & Harris, 122 W. Forsyth St.

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Bldg.
- HARTMAN, JOSEPH, C.P.A.; Hartman & Sack, 307 Clark Bldg.
- HERNDON, WINFRED L., JR., C.P.A.; P. O. Box 5213
- HILL, GORDON M., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- HOFFENBERG, BENNIE M., C.P.A.; Hartman & Sack, 307 Clark Bldg.
- HOFFMAN, LESLIE J., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- HOWARD, HARLEY, C.P.A.; George Washington Hotel
- ICENHOUR, JOHN E., C.P.A.; 614 Graham Bldg.
- IRWIN, ELMER F., C.P.A.; 239 W. Adams St.
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